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ABSTRACT

This publication presents a variety of revenue and expenditure data for U.S. public elementary and secondary schools during the 1973-74 fiscal year. Data were compiled from annual expenditure reports submitted by each state and from responses to a biennial survey conducted by the National Center for Education Statistics (NCES). Most of the booklet consists of tables that present detailed state-by-state breakdowns of school revenue and expenditure data, on both an aggregate and per-pupil basis. Also included are several tables and graphs that present summary data for the entire U.S. and for the period 1964-65 through 1973-74. A sample of the questionnaire form used in the NCES survey is included in the appendix. (JG)

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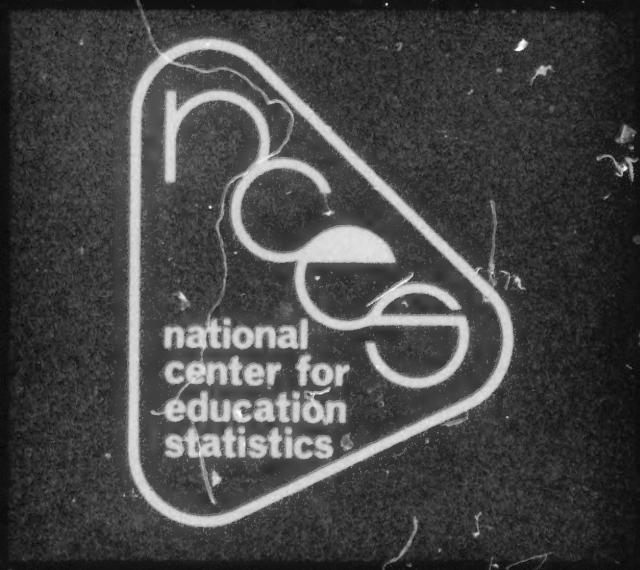
Revenues and Expenditures for Public Elementary and Secondary Education

1973-74



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HIGHLIGHTS

The number of pupils in average daily attendance (ADA) declined 1.1 percent, from 42.2 million in 1972-73 to 41.7 million in 1973-74.

1973-74 revenues per pupil averaged $1,396, up 12.9 percent from 1972-73.

Revenues from Federal sources amounted to $118 per pupil, up 10.3 percent from 1972-73.

Revenues from State sources were $582 per pupil, up 17.8 percent from 1972-73.

In 1973-74, for the first time, revenues from local sources were reported as less than half (49.8 percent) of total revenues.

Total current expenditures for public elementary and secondary education, including amounts for State and intermediate district administration, amounted to $50.4 billion in 1973-74 (an average of $1,207 per pupil in ADA).

Local current expenditures amounted to $49.8 billion in 1973-74 (an average of $1,193 per pupil in ADA).

Local current expenditures as defined by P.L. 81-874 and P.L. 89-10 amounted to $47.2 billion (an average of $1,132 per pupil in ADA).

Current expenditures as defined by P.L. 81-874 and P.L. 89-10 ranged from a low of $668 per pupil in Mississippi to $1,964 in New York. The national average was $1,132 per pupil, up 11.0 percent from 1972-73.

NCES 76-140

Revenues and Expenditures for Public Elementary and Secondary Education, 1973-74

by
Richard H. Barr
National Center for
Education Statistics

U.S. DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
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FOREWORD

The educational community has shown an increasing interest in expenditure data for public elementary and secondary education. In response to this interest, the U.S. Office of Education (USOE) in 1968 began publishing data compiled from annual reports submitted by the States on total current expenditures and on expenditures as defined by P.L. 81-874, School Assistance in Federally Affected Areas, and P.L. 89-10, the Elementary and Secondary Education Act of 1965. This publication was compiled from these State reports, supplemented by revenue and expenditure data on State and intermediate administration from the biennial survey "State Elementary and Secondary School Statistics" of the National Center for Education Statistics' Elementary-Secondary General Information System (ELSEGIS VII). More detailed expenditure and revenue data, along with staffing and other data, will be published in *Statistics of State School Systems, 1973-74.*

The report forms used by the States for the annual submission of expenditure data were developed with the assistance of State education agency personnel, whose essential contributions are acknowledged and appreciated.

Credit is due also to various individuals in the branch, especially Paul M. Dunn and Geraldine J. Scott, who assisted with data acquisition, editing, and compilations.

Roy C. Nehrt, Chief
Elementary and Secondary Surveys Branch

Theodore H. Drews, Acting Director
Division of Survey Planning and Analysis

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INTRODUCTION

Information in this report is designed to meet the general information needs of educational researchers and the more specialized needs of personnel administering programs under P.L. 81-874, School Assistance in Federally Affected Areas, and P.L. 89-10, the Elementary and Secondary Education Act of 1965 (ESEA). Accordingly, in addition to revenue data, the publication contains three types of current operating expenditure data. One type is a total that includes State and intermediate level administration. The other two, which are subsumed under this total, are for public elementary and secondary education at the local level. These two are:

1) *Current expenditures.* These data are presented in the major functional categories agreed upon in the late 1940's and published in USOE Handbook I, *The Common Core of State Educational Information, 1953.*

2) *Current expenditures as defined by P.L. 81-874 and P.L. 89-10.* These expenditures include all items at the local level, regardless of funding source, for current operation of public elementary and secondary schools through grade 12, including net expenditures for school lunch programs, student activities, and free summer school programs. Excluded are expenditures made from funds received from patrons as tuition and transportation fees, and from funds received under titles I, II, and III of P.L. 89-10.

Data on capital outlay and debt service, included in the 1972-73 edition, are not included in this publication. All data in this report, except as noted, are for the fiscal year ending June 30, 1974.

REVENUES

Revenues are defined as additions to assets which do not incur an obligation that must be met at some future date, do not represent exchanges of property for money, and are available for expenditure. They should not be confused with entitlements, allotments, grant awards, etc. Since the revenues reported were those received during the fiscal year ending June 30, 1974, it is unlikely that the values reported would reconcile with allotments, etc., for the same year.

Revenues for fiscal year 1974 totaled $58.2 billion (tables 1 and A), up 11.7 percent from the $52.1 billion reported for 1972-73. The high level of dependence on revenues from local sources declined slightly and, for the first time known, was less than one-half (49.8 percent) of total revenues (table A). This was due in part to considering all revenues other than those from Federal sources as deriving from State sources for the District of Columbia and Hawaii. In most States the major source of local revenue was property taxes. 1/

Revenue per pupil is an expression of dollar resources for education which have been adjusted for pupil population differences. Division of total revenues by average daily attendance (ADA) yielded $1,396 per pupil for the United States. Among the States, average revenue per pupil ranged from $858 for Mississippi to $2,222 for New York. (See table 2.) Revenue from Federal sources (8.5 percent of total revenues) averaged $118 per pupil, ranging from $56 per pupil for Wisconsin to $629 for Alaska.

1/ In Hawaii and the District of Columbia, the local school system encompasses the entire political subdivision. Therefore, for these two school systems, all revenues from other than Federal sources are classified as from State sources.

Expressed as percents of total public elementary and secondary revenues for these two States, the Federal portions were 3.9 percent and 28.8 percent, respectively; however, for the District of Columbia, Federal sources amounted to $609 per pupil and accounted for 31.9 percent of public school revenues.

Revenue from State sources (41.7 percent of total revenues) showed similar variations: the U.S. average was $582 per pupil, with New Hampshire reporting $89 and Delaware reporting $1,310, representing, respectively, 7.7 percent and 72.0 percent of public elementary and secondary school revenues for those States. Hawaii reported $1,408 per pupil from State sources (90.1 percent of revenues), and the District of Columbia reported $1,301 per pupil (68.1 percent); however, they are special cases, with all local revenues considered as deriving from State sources. (See table 2.)

Local revenue sources (including intermediate), which must furnish all revenues not provided from other levels, furnished an average of $696 per pupil (49.8 percent of total revenues) for the 50 States and the District of Columbia. Exclusive of the District of Columbia and Hawaii, these ranged from a low of $200 for Mississippi, to $1,288 for New York; however, expressed as percents, the low was 18.8 percent for Alaska and the high was 85.7 percent for New Hampshire. Since all non-Federal revenue for the District of Columbia and Hawaii is classified as State revenue, no local revenue is indicated.

Table A.–Revenues, by source, for public elementary and secondary education: 1970-71, 1972-73, and 1973-74

Revenue source	1970-71		1972-73		1973-74	
	Amount in billions	Percent	Amount in billions	Percent	Amount in billions	Percent
Total (all sources)	$44.5	100.0	$52.1	100.0	$58.2	100.0
Local	22.3	50.1	26.3	50.3	29.0	49.8
Intermediate	.9	2.0	.5	1.0		
State	17.6	39.4	20.8	40.0	24.3	41.7
Federal	3.8	8.4	4.5	8.7	4.9	8.5

Note.–Details may not add to totals because of rounding.

EXPENDITURES

Total Current Expenditures

In 1973-74, the States spent $50.4 billion for current operation of the public elementary and secondary school enterprise. (See table 3.) Of this amount, $49.4 billion was expended at the local level for operation of public elementary and secondary schools, including those expenditures excluded under P.L. 81-874 and P.L. 89-10 (i.e., expenditures from payments by patrons for tuition and transportation fees and from funds received under titles I, II, and III of the Elementary and Secondary Education Act of 1965); $0.6 billion for State and intermediate level administration; and $0.4 billion for community services. Of the $49.4 billion total, $47.5 billion went for local administration, instruction, attendance and health services, pupil transportation, plant operation and maintenance, and fixed charges. The remaining $1.9 billion was spent for "other school services" (student activities, free summer school, and school lunch programs). (See tables 4 and 5.)

A comparison of percentages by expenditure category for 1973-74, 1972-73, and 1964-65 (the year prior to ESEA) reveals the changes in emphasis. In 1973-74, a smaller percentage was spent for instruction, and attendance and health services. Pupil transportation, and maintenance and operation of plant, although lower than in 1964-65, showed an increase in 1973-74 over 1972-73. Relatively more was expended for administration and fixed charges. (See table B.) The increase for administration could be due in part to a revised definition of this category (expenses of the principal's office, formerly included in instruction, are now classified under administration by some States). Since expenditures for employee retirement are included in fixed charges, the increase in this category could reflect the increased payments for social security and other retirement programs.

Variations in State spending patterns for regular programs are shown in tables 6 and 7. Table 6 reports current expenditures per pupil for 1973-74, distributed by functional category, for the 50 States, the District of Columbia, and the outlying areas. Table 7 presents a percentage distribution of expenditures by category.

Current Expenditures as Defined by P.L. 81-874 and P.L. 89-10

During 1973-74, expenditures as defined by P.L. 81-874 and P.L. 89-10 rose to $47.2 billion, an increase of $4.2 billion (9.8 percent) over 1972-73. The number of

Table B.—Expenditures at the local level for current operation of the regular day school program, by functional category: 1964-65, 1972-73 and 1973-74

Major function	1964-65		1972-73		1973-74	
	Dollars in billions	Percent	Dollars in billions	Percent	Dollars in billions	Percent
Total	$17.9	100.0	$43.1	100.0	$47.5	100.0
Local administration	.6	3.3	1.5	3.5	1.7	3.5
Instruction	12.8	71.4	30.1	69.7	32.8	69.0
Attendance and health services	.2	1.1	.4	1.0	.5	1.0
Pupil transportation	.7	4.0	1.6	3.8	1.9	3.9
Operation and maintenance of plant	2.2	12.0	4.7	10.8	5.3	11.1
Fixed charges (includes employer share of retirement)	1.5	8.2	4.8	11.2	5.5	11.5

Note.—Details may not add to total because of rounding.

pupils in ADA declined 1.1 percent (from 42.2 million to 41.7 million), and the average per-pupil expenditure rose 11.0 percent (from $1,020 to $1,132). (See table 8.)

Measures of deviation for these expenditures, based on the interquartile range (25th centile to 75th centile), are reported in table C. The interquartile range was less than $400: from $869 to $1,250 per pupil. The dollar values of the interquartile range and quartile deviation have increased continuously over the years reported (1964-65 thru 1973-74). However, the coefficients of quartile deviation (which adjust for the changing expenditure levels and report the variations in relative value) show that the relative spread of State average expenditure per pupil decreased slightly from 1964-65 to 1966-67, began to widen through 1970-71, decreased again through 1972-73, and increased again in 1973-74. Comparing the coefficients for 1973-74 and 1964-65, the relative increase represented a 13.5-percent increase. This indicates that the higher spending States continue to spend relatively greater amounts and the disparity in spending levels has increased.

Table C.—Interquartile range, quartile deviation, and coefficient of quartile deviation of current expenditure per pupil, as defined by P.L. 81-874 and 89-10: 1964-65 to 1973-74.

Fiscal year	Interquartile range Q1 to Q3	Quartile deviation $\frac{Q3 - Q1}{2}$	Coefficient of quartile deviation $\frac{Q3 - Q1}{Q3 + Q1}$
1964-65	$380 to $ 523	$ 72	.1584
1965-66	450 to 551	73	.1527
1966-67	452 to 603	76	.1431
1967-68	493 to 659	83	.1441
1968-69	534 to 729	98	.1544
1969-70	602 to 838	118	.1639
1970-71	667 to 951	142	.1755
1971-72	731 to 1,023	146	.1665
1972-73	799 to 1,115	158	.1651
1973-74	869 to 1,250	191	.1798

Current per-pupil expenditures are portrayed graphically in the following charts. Chart 1 presents the geographic division of these expenditures, showing the median State, Nevada ($1,043 per pupil), and the States expending above and below the median.

Chart 1.—State average current expenditure per pupil for operation of public elementary and secondary schools compared with median State expenditure: 1973-74

(As reported for administration of P.L. 81-874 and P.L. 89-10)

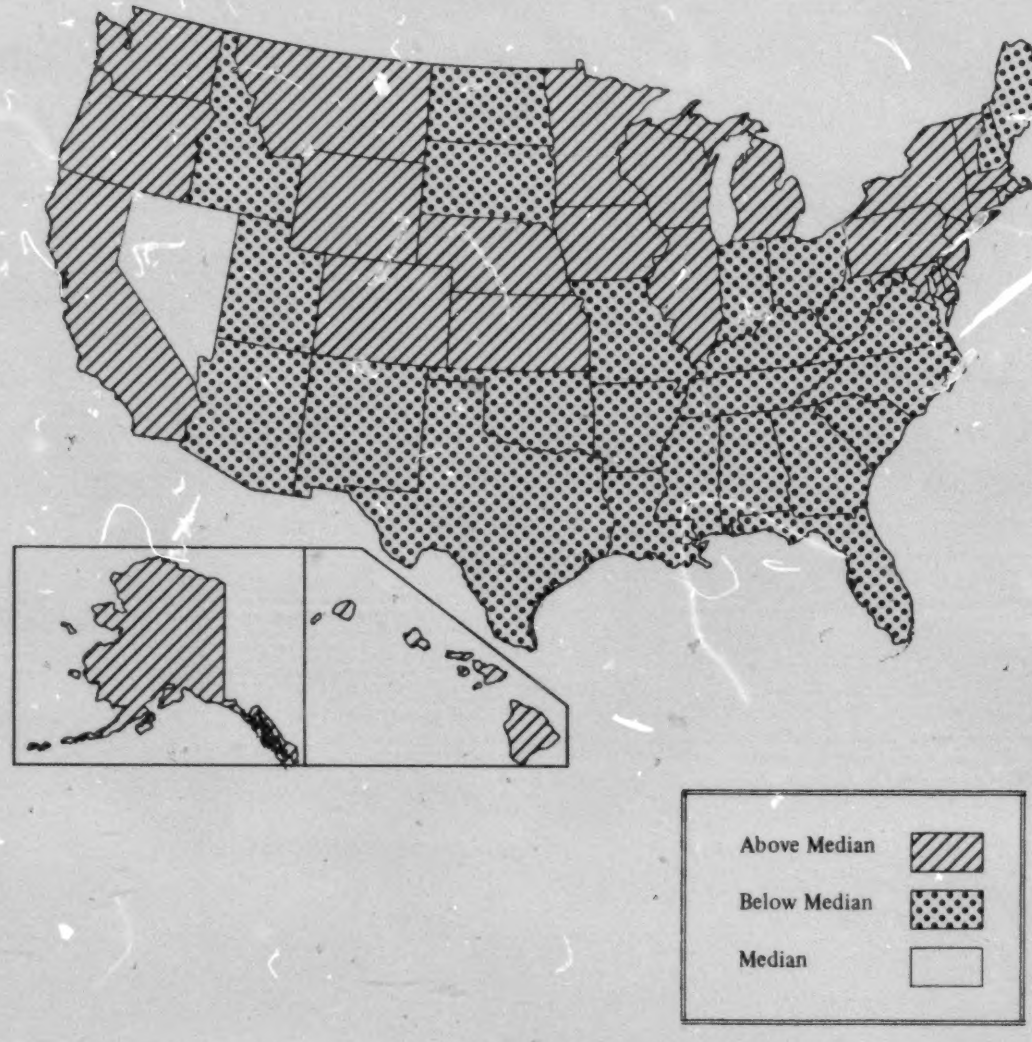

Chart 2 presents geographic distribution of current expenditures per pupil, showing States in the interquartile range and States deviating from it. States with the lowest expenditure rates tend to be grouped in the Southeast.

Chart 2.—State average current expenditure per pupil for operation of public elementary and secondary schools: interquartile range and States above and below the interquartile range: 1973-74

(As reported for administration of P.L. 81-874 and P.L. 89-10)

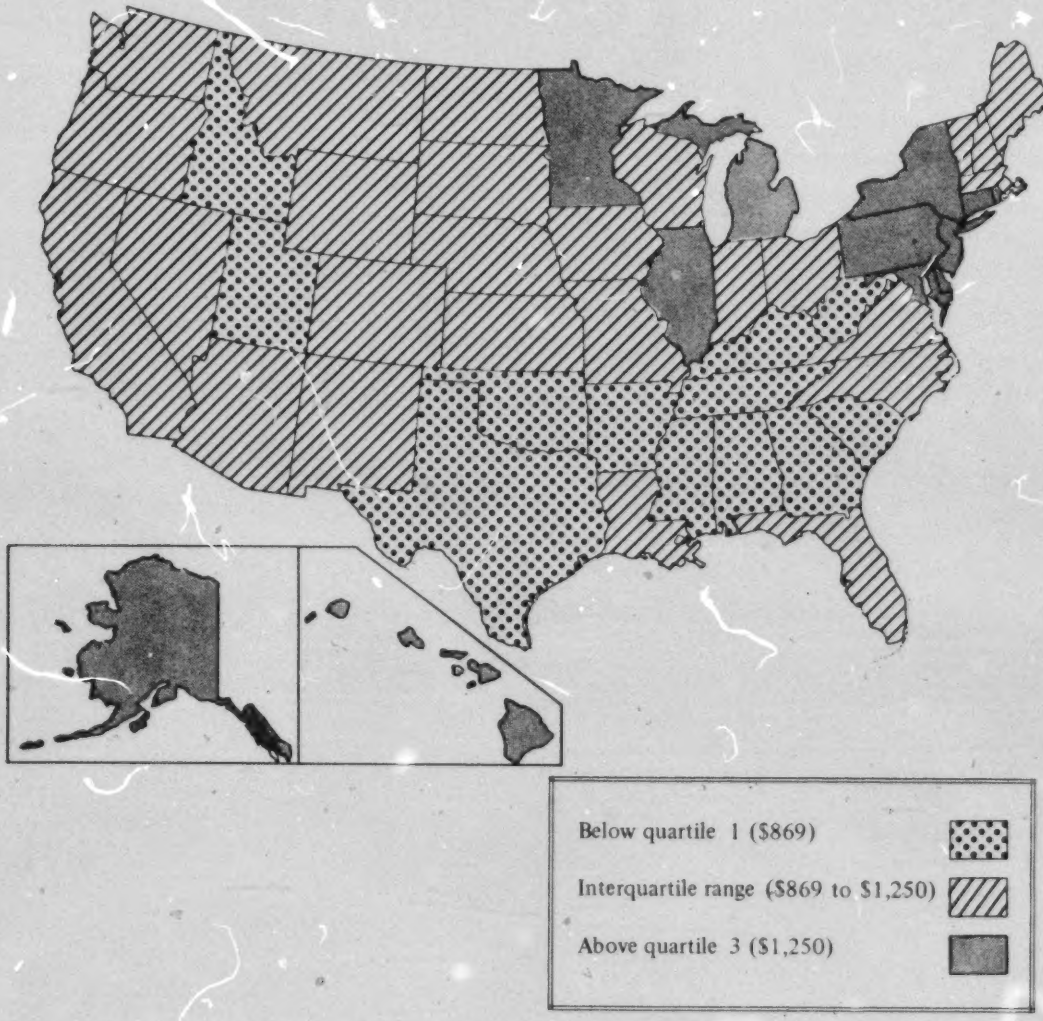

Table D and chart 3 show the U.S. average per-pupil expenditure increased by 137.8 percent (from $476 to $1,132) in the 9 years since the enactment of P.L. 89-10 in 1965. As the U.S. average has risen, the range of expenditures among the States has widened. In 1964-65, the State per-pupil expenditure rates ranged from $260 to $787; in 1973-74, from $668 to $1,964.

Table D.—U.S. average and lowest and highest State averages of current expenditure per pupil in average daily attendance, reported for administration of P.L. 81-874 and P.L. 89-10: 1964-65 to 1973-74

Fiscal year ending June 30	U.S. average	Lowest State average	Highest State average
1965	$ 476	$260	$ 787
1966	511	270	833
1967	555	302	936
1968	612	313	1,013
1969	685	396	1,154
1970	767	431	1,265
1971	860	470	1,487
1972	926	533	1,596
1973	1,020	595	1,689
1974	1,132	668	1,964

Chart 3.—U.S. average and low and high State averages of current expenditures per pupil in average daily attendance: 1964-65 to 1973-74

(As reported for administration of P.L. 81-874 and P.L. 89-10)

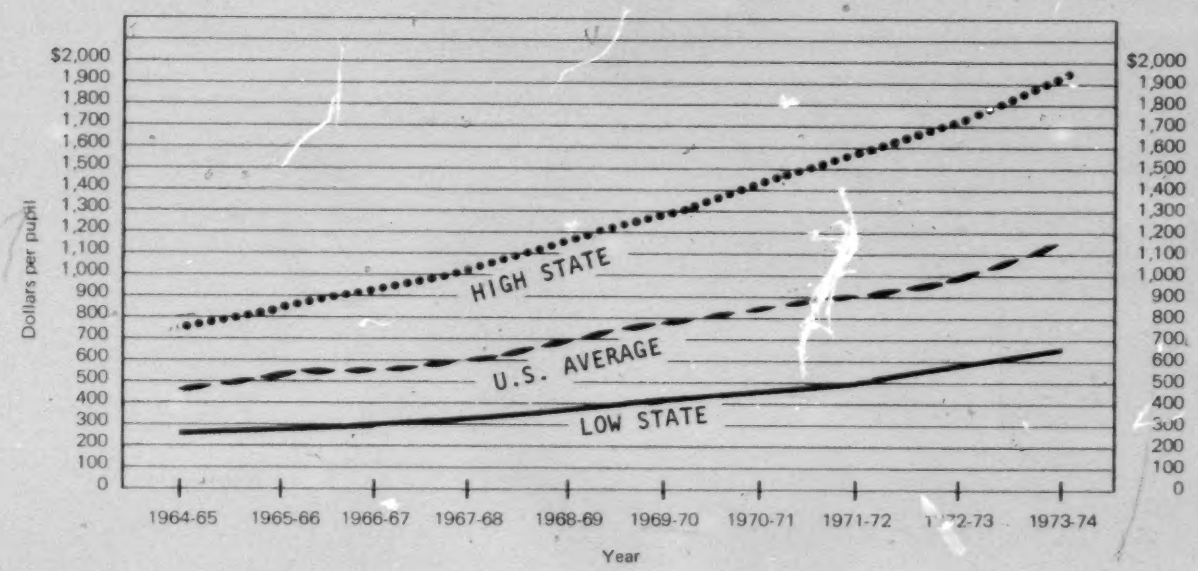

Table E shows the data in table D after adjustment to constant (1973-74) dollars based on changes in the Consumer Price Index (CPI) published by the Bureau of Labor Statistics, U.S. Department of Labor. (For example, the CPI for FY 1968 was 101.9 and for FY 1973 was 139.7, so the 1968 data were adjusted by a factor of 1.37101.) Even when so adjusted, the national average per-pupil expenditure showed a 59.4-percent increase from 1965 to 1974. The lowest State per-pupil expenditure increased by 72.2 percent, the highest by 67.3 percent.

Percentagewise, the data indicate that the gap between the lowest State per-pupil expenditure and the national average closed slightly, while the gap between the highest State per-pupil expenditure and the national average widened by almost the same proportion.

The dollar difference continued its relentless increase; based on adjusted dollars the range from low to high has risen 64.9 percent—from $786 in 1965 to $1,296 in 1974.

Changes in the CPI are an important consideration in interpreting increasing educational costs. For example, while per-pupil expenditures expressed in current dollars increased 137.8 percent during the 9-year period, the adjusted dollar increase was only 59.4 percent.

Table E.—Adjusted U.S. average and lowest and highest State averages of current expenditure per pupil in average daily attendance, reported for administration of P.L. 81-874 and P.L. 89-10, in constant (1973-74) dollars: 1964-65 to 1973-74

Fiscal year ending June 30	U.S. average	Lowest State average	Highest State average
1965	$ 710	$388	$1,174
1966	746	394	1,217
1967	786	428	1,326
1968	839	429	1,389
1969	896	518	1,509
1970	947	531	1,562
1971	1,017	552	1,746
1972	1,050	604	1,809
1973	1,111	648	1,840
1974	1,132	668	1,964

Basic Tables

NOTE: For all tables, details may not add to totals because of rounding.

Table 1.--Revenues for public elementary and secondary education, by source and by State or other area: Aggregate United States, 1973-74

(In thousands of dollars)

State or other area	Revenue receipts				Non-revenue receipts	Total receipts
	Total	Federal	State	Local 1/		
1	2	3	4	5	6	7
50 States and D.C.	$58,231,309	$4,930,238	$24,280,893	$29,020,178	$4,382,580	$62,613,889
Alabama	677,190	119,125	411,700	146,365	49,691	726,881
Alaska	170,034	48,943	89,166	31,925	16,400	186,434
Arizona	637,816	59,142	186,734	391,940	63,055	700,871
Arkansas	375,151	64,122	178,412	132,617	61,414	436,565
California	6,583,413	493,578	2,791,762	3,293,073	193,040	6,776,453
Colorado	717,862	48,215	253,990	415,656	64,256	782,118
Connecticut	1,019,395	46,617	350,410	622,368	57,141	1,076,536
Delaware	220,941	16,467	159,129	45,345	29,958	250,899
District of Columbia 2/	240,561	3/76,722	163,839	--	--	240,561
Florida	1,861,793	185,197	1,048,158	628,438	295,905	2,157,698
Georgia	992,561	169,533	439,637	383,391	177,367	1,169,928
Hawaii 2/	252,252	24,921	227,331	--	--	252,252
Idaho	184,978	23,672	79,733	81,573	35,378	220,356
Illinois	3,287,336	170,420	1,111,352	2,005,564	189,539	3,476,875
Indiana	1,189,308	83,053	456,129	650,176	25,081	1,214,389
Iowa	735,789	49,922	264,731	421,136	29,168	764,957
Kansas	526,676	44,649	211,336	270,691	21,683	548,359
Kentucky	634,057	98,383	343,227	192,447	64,695	698,752
Louisiana	850,312	118,300	488,516	243,496	128,054	978,366
Maine	255,353	22,340	99,165	133,848	20,978	276,331
Maryland	1,370,477	87,786	611,223	671,468	19,829	1,390,306
Massachusetts	1,853,063	92,631	586,729	1,173,703	184,549	2,037,612
Michigan	3,036,872	156,895	1,350,636	1,529,341	204,250	3,241,122
Minnesota	1,288,877	63,470	737,113	488,294	84,290	1,373,167
Mississippi	415,048	98,768	219,599	96,681	16,981	432,029
Missouri	1,111,664	87,746	391,261	632,657	44,714	1,156,378
Montana	262,209	27,682	67,760	166,767	5,518	267,727
Nebraska	333,606	32,104	71,552	229,950	35,627	369,233
Nevada	159,403	10,981	59,127	89,295	18,835	178,238
New Hampshire	180,149	11,894	13,941	154,314	32,597	212,746
New Jersey	2,324,334	138,695	561,665	1,623,974	107,592	2,431,926
New Mexico	293,288	55,814	176,638	58,836	29,134	322,422
New York	6,617,893	365,251	2,595,986	3,656,656	602,766	7,220,659
North Carolina	1,159,513	174,346	693,524	291,643	38,572	1,198,085
North Dakota	170,984	20,694	66,853	83,437	8,041	179,025
Ohio	2,672,603	171,223	841,676	1,659,704	373,144	3,045,747
Oklahoma	560,639	73,765	267,491	219,383	34,886	595,525
Oregon	643,645	50,217	160,454	432,974	56,159	699,804
Pennsylvania	3,317,317	284,228	1,532,422	1,500,667	180,638	3,497,955
Rhode Island	248,758	17,762	91,998	138,998	26,145	274,903
South Carolina	591,457	99,306	333,151	159,000	55,158	646,615
South Dakota	170,279	26,304	28,231	115,744	3,417	173,696
Tennessee	834,922	107,806	366,484	360,632	75,646	910,568
Texas	2,715,865	325,140	1,229,897	1,160,828	274,577	2,990,482
Utah	301,554	29,616	161,649	110,289	27,372	328,926
Vermont	145,797	8,342	48,780	88,675	15,701	161,498
Virginia	1,229,508	149,744	423,347	656,417	86,287	1,315,795
Washington	1,051,794	86,493	506,697	458,604	69,677	1,121,471
West Virginia	377,160	47,491	215,605	114,064	38,453	415,613
Wisconsin	1,272,310	49,270	477,126	745,914	90,069	1,362,379
Wyoming	107,543	10,452	35,821	61,270	19,153	126,696
Outlying areas:						
American Samoa 4/	7,208	1,629	5,579	--	--	7,208
Canal Zone	16,621	16,621	--	--	--	16,621
Guam	55,171	19,363	35,808	--	--	55,171
Puerto Rico 4/	397,406	89,286	308,120	--	--	397,406
Virgin Islands	32,093	5,053	27,040	--	--	32,093

1/ Local revenues include revenues from the intermediate level.
2/ In Hawaii and the District of Columbia, the local school system encompasses the entire political subdivision. Therefore, for these two school systems, all revenues from other Federal sources are classified as from State sources.
3/ Revenues from Federal sources for the District of Columbia include 24.1% of the revenues from local sources, since that percentage of the general revenues of the District of Columbia was received from the Federal Government in FY 1974.
4/ Data reported are for the 1972-73 year.

Table 2.--Revenue per pupil in average daily attendance (ADA) for public elementary and secondary education, by source and by State or other area: Aggregate United States, 1973-74

State or other area	Total		Federal		State		Local 1/	
	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent
1	2	3	4	5	6	7	8	9
50 States and D.C.	$1,396	100.0	$ 118	8.5	$ 582	41.7	$ 696	49.8
Alabama	936	100.0	165	17.6	569	60.8	202	21.6
Alaska	2,184	100.0	629	28.8	1,145	52.4	410	18.8
Arizona	1,414	100.0	131	9.3	414	29.3	869	61.5
Arkansas	896	100.0	153	17.1	426	47.6	317	35.4
California	1,460	100.0	111	7.6	619	42.4	730	50.0
Colorado	1,349	100.0	91	6.7	477	35.4	781	57.9
Connecticut	1,653	100.0	76	4.6	568	34.4	1,009	61.1
Delaware	1,819	100.0	136	7.5	1,310	72.0	373	20.5
District of Columbia 2/	1,910	100.0	3/ 609	31.9	1,301	68.1	--	--
Florida	1,328	100.0	132	9.9	748	56.3	448	33.8
Georgia	1,005	100.0	172	17.1	445	44.3	388	38.6
Hawaii 2/	1,562	100.0	154	9.9	1,408	90.1	--	--
Idaho	1,064	100.0	136	12.8	459	43.1	469	44.1
Illinois	1,597	100.0	83	5.2	540	33.8	974	61.0
Indiana	1,089	100.0	76	7.0	418	38.4	595	54.7
Iowa	1,239	100.0	84	6.8	446	36.0	709	57.2
Kansas	1,216	100.0	103	8.5	488	40.1	625	51.4
Kentucky	972	100.0	151	15.5	526	54.1	295	30.4
Louisiana	1,115	100.0	155	13.9	641	57.5	319	28.6
Maine	1,118	100.0	98	8.7	434	38.8	586	52.4
Maryland	1,763	100.0	113	6.4	786	44.6	864	49.0
Massachusetts	1,560	100.0	78	5.0	494	31.7	988	63.3
Michigan	1,530	100.0	79	5.2	680	44.5	770	50.4
Minnesota	1,558	100.0	77	4.9	891	57.2	590	37.9
Mississippi	858	100.0	204	23.8	454	52.9	200	23.3
Missouri	1,245	100.0	98	7.9	438	35.2	709	56.9
Montana	1,630	100.0	172	10.6	421	25.8	1,037	63.6
Nebraska	1,097	100.0	106	9.6	235	21.4	756	68.9
Nevada	1,293	100.0	89	6.9	480	37.1	724	56.0
New Hampshire	1,151	100.0	76	6.6	89	7.7	986	85.7
New Jersey	1,750	100.0	104	6.0	423	24.2	1,223	69.9
New Mexico	1,150	100.0	219	19.0	701	60.9	231	20.1
New York	2,222	100.0	123	5.5	871	39.2	1,228	55.3
North Carolina	1,077	100.0	162	15.0	644	59.8	271	25.2
North Dakota	1,283	100.0	155	12.1	502	39.1	626	48.8
Ohio	1,236	100.0	79	6.4	389	31.5	768	62.1
Oklahoma	1,003	100.0	132	13.2	478	47.7	392	39.1
Oregon	1,499	100.0	117	7.8	374	24.9	1,008	67.3
Pennsylvania	1,566	100.0	134	8.6	723	46.2	708	45.2
Rhode Island	1,561	100.0	111	7.1	577	37.0	872	55.9
South Carolina	1,040	100.0	175	16.8	586	56.3	280	26.9
South Dakota	1,139	100.0	176	15.4	189	16.6	774	68.0
Tennessee	1,021	100.0	132	12.9	448	43.9	441	43.2
Texas	1,081	100.0	129	12.0	489	45.3	462	42.7
Utah	1,089	100.0	107	9.8	584	53.6	398	36.6
Vermont	1,460	100.0	84	5.7	488	33.5	888	60.8
Virginia	1,227	100.0	149	12.2	422	34.4	655	53.4
Washington	1,440	100.0	118	8.2	694	48.2	628	43.6
West Virginia	1,002	100.0	126	12.6	573	57.2	303	30.2
Wisconsin	1,435	100.0	56	3.9	538	37.5	841	58.6
Wyoming	1,343	100.0	130	9.7	447	33.3	765	57.0
Outlying areas:								
American Samoa 4/	937	100.0	212	22.6	725	77.4	--	--
Canal Zone	1,243	100.0	1,243	100.0	--	--	--	--
Guam	2,291	100.0	804	35.1	1,487	64.9	--	--
Puerto Rico 4/	602	100.0	135	22.4	467	77.6	--	--
Virgin Islands	1,560	100.0	246	15.8	1,314	84.2	--	--

1/ Local revenues include revenues from the intermediate level.
2/ In Hawaii and the District of Columbia, the local school system encompasses the entire political subdivision. Therefore, for these two school systems, all revenues from other than Federal sources are classified as from State sources.
3/ Revenues from Federal sources for the District of Columbia include 24.1% of the revenues from local sources, since that percentage of the general revenues of the District of Columbia was received from the Federal Government in FY 1974.
4/ Data reported are for the 1972-73 year.

Table 3.--Public elementary and secondary school average daily attendance, current expenditures, and current expenditure per pupil in ADA, by purpose and by State or other area: Aggregate United States, 1973-74

State or other area	Average daily attendance (in thousands)	Total current expenditures		State administration		Intermediate administration		Local current expenditures	
		Thousands of dollars	Dollars per pupil	Thousands of dollars	Dollars per pupil	Thousands of dollars	Dollars per pupil	Thousands of dollars	Dollars per pupil
1	2	3	4	5	6	7	8	9	10
50 States and D.C.	41,725	$50,364,301	$1,207	$410,032	$10	$171,611	$ 4	$49,782,658	$1,193
Alabama	723	618,001	854	6,861	9	--	--	611,140	845
Alaska	78	159,825	2,053	4,294	55	--	--	155,531	1,997
Arizona	451	451,207	1,000	5,767	13	1,106	2	444,334	985
Arkansas	419	330,607	790	4,954	12	802	2	324,851	776
California	4,511	5,463,871	1,211	48,735	11	72,988	16	5,342,148	1,184
Colorado	532	593,410	1,115	4,852	9	53	1/	588,505	1,106
Connecticut	617	849,396	1,377	6,427	10	--	--	842,969	1,367
Delaware	121	170,248	1,402	2,433	20	--	--	167,815	1,382
District of Columbia	126	202,945	1,611	2/	--	--	--	202,945	1,611
Florida	1,402	1,466,869	1,046	15,457	11	--	--	1,451,412	1,035
Georgia	988	898,663	910	16,195	16	--	--	882,468	893
Hawaii	161	213,944	1,325	2/	--	--	--	213,944	1,325
Idaho	174	150,317	865	2,219	13	--	--	148,098	852
Illinois	2,059	2,730,795	1,327	11,565	6	6,019	3	2,713,211	1,318
Indiana	1,093	1,114,589	1,020	4,774	4	260	1/	1,109,555	1,016
Iowa	594	693,234	1,168	4,701	8	19,968	34	668,565	1,126
Kansas	433	481,479	1,112	3,881	9	--	--	477,598	1,103
Kentucky	652	514,388	788	7,180	11	--	--	507,208	777
Louisiana	762	759,221	996	9,620	13	--	--	749,601	983
Maine	228	221,797	971	2,899	13	--	--	218,898	959
Maryland	778	1,062,029	1,366	8,633	11	--	--	1,053,396	1,355
Massachusetts	1,188	1,557,780	1,311	10,999	9	--	--	1,546,781	1,302
Michigan	1,985	2,696,197	1,358	17,870	9	14,350	7	2,663,977	1,342
Minnesota	827	1,111,456	1,344	8,046	10	--	--	1,103,410	1,334
Mississippi	484	379,897	786	5,014	10	477	1	374,406	774
Missouri	793	931,657	1,043	4,745	5	--	--	926,911	1,038
Montana	161	186,862	1,162	2,977	18	--	--	183,889	1,143
Nebraska	304	339,147	1,116	5,981	20	1,158	4	332,008	1,092
Nevada	123	132,703	1,077	1,925	16	--	--	130,778	1,061
New Hampshire	157	159,604	1,020	2,264	14	--	--	157,340	1,005
New Jersey	1,328	2,124,557	1,599	13,766	10	--	--	2,110,791	1,589
New Mexico	255	255,773	1,003	2,915	11	--	--	252,858	992
New York	2,979	6,169,110	2,071	40,036	13	--	--	6,129,076	2,058
North Carolina	1,077	1,019,473	947	13,722	13	--	--	1,005,743	934
North Dakota	133	133,116	1,003	1,802	14	797	6	131,017	983
Ohio	2,162	2,298,319	1,063	9,631	4	18,979	9	2,269,709	1,050
Oklahoma	559	502,005	898	6,462	12	396	1	495,167	886
Oregon	429	577,471	1,345	5,573	13	20,288	47	551,610	1,284
Pennsylvania	2,118	2,918,765	1,378	15,893	8	--	--	2,902,872	1,370
Rhode Island	159	217,755	1,366	3,257	20	--	--	214,498	1,346
South Carolina	568	512,529	902	8,442	15	--	--	504,087	887
South Dakota	149	146,191	978	2,155	14	--	--	144,036	964
Tennessee	818	694,788	849	8,032	10	--	--	686,756	840
Texas	2,513	2,264,862	901	12,914	5	3,281	1	2,248,667	895
Utah	277	255,862	924	5,432	20	--	--	250,430	905
Vermont	100	118,276	1,184	2,545	25	--	--	115,731	1,159
Virginia	1,002	1,063,561	1,061	6,774	7	--	--	1,056,787	1,061
Washington	731	902,741	1,236	6,338	9	9,804	13	886,599	1,214
West Virginia	376	341,517	907	3,551	9	--	--	337,966	898
Wisconsin	887	1,105,389	1,247	7,598	9	885	1	1,096,906	1,237
Wyoming	80	99,611	1,244	1,949	24	--	--	97,662	1,219
Outlying areas:									
American Samoa	8	7,318	883	2/	--	--	--	7,318	883
Canal Zone	13	16,621	1,243	2/	--	--	--	16,621	1,243
Guam	24	32,874	1,365	2/	--	--	--	32,874	1,365
Puerto Rico 3/	660	353,734	536	2/	--	--	--	353,734	536
Virgin Islands	21	30,616	1,488	2/	--	--	--	30,616	1,488

1/ Less than $0.50.
2/ State and local administration are both included under local administration for D.C., Hawaii, and the outlying areas.
3/ Data reported are for the 1972-73 year.

Table 4.--Current expenditures at the local level for free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1973-74

(In thousands of dollars)

State or other area	Regular programs, by major function								
	Total	Administration	Instruction	Attendance services	Health services	Transportation	Plant operation	Plant maintenance	Fixed charges
1	2	3	4	5	6	7	8	9	10
50 States and D.C.	$47,499,950	$1,677,362	$32,767,776	$138,024	$325,193	$1,852,495	$4,128,395	$1,140,307	$5,470,416
Alabama	553,941	14,680	393,388	11,016	681	19,579	26,004	13,753	74,841
Alaska	149,565	7,462	105,488	440	1/	7,272	19,996	2/	8,908
Arizona	423,330	18,381	315,496	464	4,069	10,449	37,524	13,606	23,341
Arkansas	302,074	12 814	210,983	877	1,079	15,633	20,022	8,813	31,853
California	5,139,086	151,322	3,660,442	--	37,104	110,499	367,365	186,668	625,686
Colorado	568,297	19,070	407,442	2,412	3,639	18,961	44,287	17,035	55,450
Connecticut	816,359	22,155	584,489	1,620	8,289	31,427	67,971	20,530	79,880
Delaware	159,968	6,764	105,280	440	1,525	7,964	15,248	5,006	17,741
District of Columbia	189,201	8,073	130,787	3,009	3,479	6,751	18,501	7,180	11,421
Florida	1,379,035	39,626	1,013,649	1,044	1,909	39,205	107,448	47,096	129,060
Georgia	802,312	26,113	569,125	4,040	1/	35,988	60,756	23,629	82,660
Hawaii	202,348	11,784	140,242	--	3,381	3,791	9,611	5,784	27,755
Idaho	143,342	5,476	97,460	281	425	6,690	11,542	4,705	16,764
Illinois	2,590,879	106,815	1,763,119	5,535	30,275	89,093	271,556	68,764	256,023
Indiana	1,063,299	28,270	727,001	3,600	5,487	49,162	103,138	30,486	116,155
Iowa	639,077	26,516	441,369	840	3,747	30,300	76,449	2/	59,856
Kansas	455,967	17,644	309,297	379	2,292	17,752	39,344	11,977	57,284
Kentucky	469,406	14,668	339,347	5,037	614	26,718	33,613	12,292	37,118
Louisiana	669,961	40,127	465,032	2,330	1,365	43,451	42,478	23,956	51,221
Maine	205,669	6,867	145,149	100	966	11,340	18,544	5,337	17,367
Maryland	1,021,704	25,005	698,669	9,563	2,064	44,905	94,837	33,649	113,013
Massachusetts	1,492,356	51,485	1,038,642	3,351	15,211	65,506	182,922	48,222	87,018
Michigan	2,607,714	87,788	1,760,348	7,9[illegible]	[illegible],310	92,837	233,789	75,456	344,393
Minnesota	1,052,630	37,519	717,694	3,[illegible]	6,263	57,177	93,824	23,764	113,154
Mississippi	333,759	9,395	243,296	51[illegible]	1,351	18,808	18,412	10,452	31,526
Missouri	875,340	31,479	625,658	1,866	5,445	42,933	67,389	34,111	66,460
Montana	176,799	8,267	111,569	1/	613	9,008	13,480	6,139	29,722
Nebraska	318,730	15,215	221,392	564	1,415	10,653	26,297	11,835	31,357
Nevada	127,862	3,041	92,741	219	688	4,412	11,504	4,635	10,623
New Hampshire	150,791	5,674	106,826	66	1,838	7,803	12,758	4,043	11,783
New Jersey	2,033,732	74,234	1,362,615	4,555	30,472	73,276	170,847	70,576	247,157
New Mexico	228,979	7,670	158,517	211	1,791	10,815	17,045	8,291	24,640
New York	5,939,752	211,240	3,876,987	20,852	59,875	300,949	519,520	2/	950,331
North Carolina	940,327	23,534	684,962	2,674	1,459	34,356	47,120	30,808	115,415
North Dakota	122,266	5,234	82,575	83	163	9,485	11,144	2,940	10,642
Ohio	2,195,145	86,855	1,472,628	4,672	9,075	67,961	197,890	54,558	301,506
Oklahoma	469,304	19,355	311,106	970	1,639	19,869	36,700	22,601	57,065
Oregon	530,179	17,399	364,768	371	1,122	22,247	44,281	23,935	56,056
Pennsylvania	2,724,410	103,542	1,748,224	10,124	34,069	105,753	329,396	2/	393,302
Rhode Island	206,153	6,795	144,150	540	967	8,147	16,606	5,061	23,888
South Carolina	462,156	14,541	331,458	1,222	2,351	16,729	28,102	14,423	53,632
South Dakota	132,192	6,011	91,639	64	403	7,759	10,983	3,316	12,017
Tennessee	646,289	20,372	446,676	2,878	1,177	28,408	45,984	17,836	82,957
Texas	2,109,400	116,706	1,609,654	8,017	17,200	42,583	218,740	2/	96,500
Utah	232,993	4,514	157,941	681	540	6,408	17,015	9,594	36,300
Vermont	111,303	4,695	74,834	34	897	5,832	10,261	3,793	10,958
Virginia	1,006,558	25,816	724,130	3,755	2,985	44,601	71,343	43,784	90,145
Washington	863,150	27,175	592,959	1,437	4,852	35,766	69,008	25,157	106,797
West Virginia	317,548	10,412	214,590	901	1,888	21,759	22,836	11,407	33,753
Wisconsin	1,052,896	29,771	707,556	3,144	1,944	49,298	87,557	33,904	139,722
Wyoming	94,417	3,996	68,387	--	--	4,427	9,408	2/	8,200
Outlying areas:									
American Samoa	6,464	460	5,813	--	--	148	43	2/	--
Canal Zone	16,099	575	11,248	--	--	262	1,420	1,097	1,496
Guam	30,023	1,261	23,749	112	153	2,121	1,447	359	821
Puerto Rico 3/	302,233	17,473	253,761	2,472	1/	5,226	2,729	2/	20,572
Virgin Islands	26,412	2,888	17,986	94	397	1,178	785	572	2,514

1/ Expenditures for health services were reported in combination with attendance services.
2/ Expenditures for plant maintenance were reported in combination with plant operation.
3/ Data reported are for the 1972-73 year.

Table 9.--Public elementary and secondary school current expenditures for other pupil and community services, by State or other area: Aggregate United States, 1973-74

(In thousands of dollars)

State or other area	Other pupil services					Community services
	Total other pupil services	Food services 1/		Pupil activities 2/	Summer schools	
		Value of commodities	Cash			
1	2	3	4	5	6	7
50 States and D.C.	$1,923,462	$331,849	$1,305,125	$235,824	$50,664	$359,246
Alabama	57,199	7,677	33,317	16,205	--	--
Alaska	5,966	1,111	3,928	927	--	--
Arizona	21,004	3,295	13,324	4,385	NA	--
Arkansas	22,363	4,192	17,871	300	--	414
California	131,371	35,210	96,161	--	--	71,491
Colorado	18,818	4,094	12,213	2,511	--	1,390
Connecticut	20,137	3,332	12,742	4,063	--	6,473
Delaware	5,513	1,060	4,453	NA	--	2,334
District of Columbia	13,685	603	12,630	--	452	59
Florida	66,500	13,483	52,962	55	--	5,877
Georgia	63,978	11,078	50,936	1,964	NA	16,178
Hawaii	11,596	1,826	9,770	--	--	--
Idaho	4,756	1,237	3,238	281	--	--
Illinois	122,332	10,470	64,039	11,218	16,605	--
Indiana	37,663	7,000	24,429	--	6,234	8,593
Iowa	26,016	5,870	13,975	6,171	--	3,472
Kansas	21,255	6,630	13,018	1,607	--	376
Kentucky	36,687	7,440	29,247	--	--	1,115
Louisiana	75,087	11,782	61,924	1,314	67	4,553
Maine	6,997	1,519	4,508	970	--	6,232
Maryland	27,924	4,604	21,507	1,813	--	3,768
Massachusetts	48,493	7,326	24,370	14,270	2,527	5,932
Michigan	39,674	9,348	22,274	3,729	4,323	16,589
Minnesota	38,682	5,933	21,977	5,605	5,167	12,098
Mississippi	38,513	6,951	29,856	1,172	534	2,134
Missouri	35,007	8,392	25,620	995	--	16,564
Montana	7,090	1,006	4,257	1,827	--	--
Nebraska	12,947	2,919	7,098	1,856	1,074	331
Nevada	2,876	264	1,852	760	--	40
New Hampshire	6,276	679	3,820	1,611	166	273
New Jersey	74,759	5,898	47,061	21,800	--	2,300
New Mexico	13,714	2,683	9,900	1,131	--	10,165
New York	162,539	13,971	112,610	35,958	--	26,783
North Carolina	65,077	16,604	48,317	156	--	339
North Dakota	8,580	1,566	3,012	4,002	--	171
Ohio	66,516	12,090	52,769	1,657	--	8,048
Oklahoma	24,889	4,085	18,975	1,294	535	974
Oregon	20,452	4,269	11,344	4,839	--	979
Pennsylvania	98,698	13,255	52,226	27,486	5,731	79,764
Rhode Island	8,189	1,062	6,630	497	NA	156
South Carolina	37,479	6,819	30,301	359	NA	4,452
South Dakota	11,041	4,711	5,430	625	275	803
Tennessee	35,237	10,784	23,433	1,020	--	5,230
Texas	132,944	22,364	87,591	22,589	--	6,323
Utah	10,978	2,814	8,113	51	--	6,459
Vermont	4,396	790	2,932	658	16	32
Virginia	50,229	8,625	34,646	--	6,958	--
Washington	21,597	5,086	16,511	--	--	1,852
West Virginia	16,249	3,017	13,209	23	--	4,169
Wisconsin	30,376	4,326	20,180	6,070	--	13,434
Wyoming	2,918	699	2,219	--	--	327
Outlying areas:						
American Samoa	854	--	854	--	--	--
Canal Zone	522	--	--	416	106	--
Guam	2,767	179	2,588	--	--	84
Puerto Rico 3/	51,502	4,447	46,732	333	--	--
Virgin Islands	3,193	236	2,892	65	--	1,011

1/ Expenditures for food services, cash, represent expenditures of revenues from Federal, State, and local tax sources and do not include expenditures of receipts from sales.
2/ Expenditures for pupil activities represent expenditures of tax revenues and do not include expenditures made from fees, gate receipts, sales, etc.
3/ Data reported are for the 1972-73 year.

Table 6.--Current expenditure per pupil in average daily attendance at the local level for regular programs in free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1973-74

State or other area	Current expenditures per pupil in ADA for regular programs, by major function						
	Total	Administration	Instruction	Attendance and health services	Transportation services	Plant operation and maintenance	Fixed charges
1	2	3	4	5	6	7	8
50 States and D.C.	$1,138	$40	$ 785	$11	$44	$126	$131
Alabama	766	20	544	16	27	55	103
Alaska	1,921	96	1,355	6	93	257	114
Arizona	938	41	699	10	23	113	52
Arkansas	722	31	504	5	37	69	76
California	1,139	34	812	8	24	123	139
Colorado	1,068	36	766	11	36	115	104
Connecticut	1,324	36	948	16	51	143	130
Delaware	1,317	56	867	16	66	167	146
District of Columbia	1,502	64	1,038	52	54	204	91
Florida	984	28	773	2	28	110	92
Georgia	812	26	576	4	36	85	84
Hawaii	1,253	73	869	21	23	95	172
Idaho	825	32	561	4	38	93	96
Illinois	1,259	52	856	17	43	165	124
Indiana	973	26	665	8	45	122	106
Iowa	1,076	45	743	8	51	129	101
Kansas	1,053	41	714	6	41	119	132
Kentucky	720	22	520	9	41	70	57
Louisiana	879	53	610	5	57	87	67
Maine	901	30	636	5	50	105	76
Maryland	1,314	32	899	15	58	165	145
Massachusetts	1,256	43	874	16	55	195	73
Michigan	1,314	44	887	7	47	156	173
Minnesota	1,273	45	868	12	69	142	137
Mississippi	690	19	503	4	39	60	65
Missouri	980	35	701	8	48	114	74
Montana	1,099	39	694	4	56	122	185
Nebraska	1,048	50	728	7	35	125	103
Nevada	1,037	25	752	7	36	131	86
New Hampshire	963	36	683	12	50	107	75
New Jersey	1,531	56	1,026	26	55	182	186
New Mexico	898	30	622	8	42	99	97
New York	1,994	71	1,301	27	101	174	319
North Carolina	873	22	636	4	32	72	107
North Dakota	918	39	620	2	71	106	80
Ohio	1,015	40	681	8	31	117	139
Oklahoma	839	35	556	5	36	106	102
Oregon	1,234	41	849	3	52	159	131
Pennsylvania	1,286	49	825	21	50	155	186
Rhode Island	1,293	43	904	9	51	136	150
South Carolina	813	26	583	6	29	74	94
South Dakota	884	40	613	3	52	96	80
Tennessee	790	25	546	5	35	78	101
Texas	839	46	641	10	17	87	38
Utah	842	16	571	4	23	96	131
Vermont	1,114	47	749	9	58	141	110
Virginia	1,004	26	722	7	44	115	90
Washington	1,181	37	812	9	49	129	146
West Virginia	843	28	570	7	58	91	90
Wisconsin	1,187	34	798	6	56	137	158
Wyoming	1,179	50	854	--	55	117	102
Outlying areas:							
American Samoa	780	56	701	--	18	5	--
Canal Zone	1,204	43	841	--	20	188	112
Guam	1,247	52	986	11	88	75	34
Puerto Rico 1/	458	26	385	4	8	4	31
Virgin Islands	1,284	140	874	24	57	66	122

1/ Data reported are for the 1972-73 year.

Table 7.--Percent distributions of current expenditures at the local level for regular programs in free public elementary and secondary education, by major function and by State or other area: Aggregate United States, 1973-74

State or other area	Total	Major function					
		Administration	Instruction	Attendance and health services	Transportation services	Plant operation and maintenance	Fixed charges
1	2	3	4	5	6	7	8
50 States and D.C.	100.0	3.5	69.0	1.0	3.9	11.1	11.5
Alabama	100.0	2.7	71.0	2.1	3.5	7.2	13.5
Alaska	100.0	5.0	70.5	.3	4.9	13.4	6.0
Arizona	100.0	4.3	74.5	1.1	2.5	12.1	5.5
Arkansas	100.0	4.2	69.8	.6	5.2	9.5	10.5
California	100.0	2.9	71.2	.7	2.2	10.8	12.2
Colorado	100.0	3.4	71.7	1.1	3.3	10.8	9.8
Connecticut	100.0	2.7	71.6	1.2	3.8	10.8	9.8
Delaware	100.0	4.2	65.8	1.2	5.0	12.7	11.1
District of Columbia	100.0	4.3	69.1	3.4	3.6	13.6	6.0
Florida	100.0	2.9	73.5	.2	2.8	11.2	9.4
Georgia	100.0	3.3	70.9	.5	4.5	10.5	10.3
Hawaii	100.0	5.8	69.3	1.7	1.9	7.6	13.7
Idaho	100.0	3.8	68.0	.5	4.7	11.3	11.7
Illinois	100.0	4.1	68.1	1.4	3.4	13.1	9.9
Indiana	100.0	2.7	68.4	.9	4.6	12.6	10.9
Iowa	100.0	4.1	69.1	.7	4.7	12.0	9.4
Kansas	100.0	3.9	67.8	.6	3.9	11.3	12.6
Kentucky	100.0	3.1	72.3	1.2	5.7	9.8	7.9
Louisiana	100.0	6.0	69.4	.6	6.5	9.9	7.6
Maine	100.0	3.3	70.6	.5	5.5	11.6	8.4
Maryland	100.0	2.4	68.4	1.1	4.4	12.6	11.1
Massachusetts	100.0	3.4	69.6	1.2	4.4	15.5	5.8
Michigan	100.0	3.4	67.5	.5	3.6	11.9	13.2
Minnesota	100.0	3.6	68.2	.9	5.4	11.2	10.7
Mississippi	100.0	2.8	72.9	.6	5.6	8.6	9.4
Missouri	100.0	3.6	71.5	.8	4.9	11.6	7.6
Montana	100.0	3.5	63.1	.3	5.1	11.1	16.8
Nebraska	100.0	4.8	69.5	.6	3.3	12.0	9.8
Nevada	100.0	2.4	72.5	.7	3.5	12.6	8.3
New Hampshire	100.0	3.8	70.8	1.3	5.2	11.1	7.8
New Jersey	100.0	3.7	67.0	1.7	3.6	11.9	12.2
New Mexico	100.0	3.3	69.2	.9	4.7	11.1	10.8
New York	100.0	3.6	65.3	1.4	5.1	8.7	16.0
North Carolina	100.0	2.5	72.8	.4	3.7	8.3	12.3
North Dakota	100.0	4.3	67.5	.2	7.8	11.5	8.7
Ohio	100.0	4.0	67.1	.6	3.1	11.5	13.7
Oklahoma	100.0	4.1	66.3	.6	4.2	12.6	12.2
Oregon	100.0	3.3	68.8	.3	4.2	12.9	10.6
Pennsylvania	100.0	3.8	64.2	1.6	3.9	12.1	14.4
Rhode Island	100.0	3.3	69.9	.7	4.0	10.5	11.6
South Carolina	100.0	3.1	71.7	.8	3.6	9.1	11.6
South Dakota	100.0	4.5	69.3	.4	5.9	10.8	9.1
Tennessee	100.0	3.2	69.1	.6	4.4	9.9	12.8
Texas	100.0	5.5	76.3	1.2	2.0	10.4	1/ 4.6
Utah	100.0	1.9	67.8	.5	2.8	11.4	15.6
Vermont	100.0	4.2	67.2	.8	5.2	12.6	9.8
Virginia	100.0	2.6	71.9	.7	4.4	11.4	9.0
Washington	100.0	3.1	68.7	.7	4.1	10.9	12.4
West Virginia	100.0	3.3	67.6	.9	6.9	10.8	10.6
Wisconsin	100.0	2.8	67.2	.5	4.7	11.5	13.3
Wyoming	100.0	4.2	72.4	--	4.7	10.0	8.7
Outlying areas:							
American Samoa	100.0	7.1	89.9	--	2.3	.7	--
Canal Zone	100.0	3.6	69.9	--	1.6	15.6	9.3
Guam	100.0	4.2	79.1	.9	7.1	6.0	1/ 2.7
Puerto Rico 2/	100.0	5.8	84.0	.8	1.7	.9	6.8
Virgin Islands	100.0	10.9	68.1	1.9	4.5	5.1	9.5

1/ Items normally carried in fixed charges are charged to other functions.
2/ Data reported are for the 1972-73 year.

Table 8.--Public elementary and secondary school average daily attendance and expenditures at the local level, reported for administration of P.L. 81-874 and P.L. 89-10, by State or other area: Aggregate United States, 1973-74

State or other area	Average daily attendance (ADA) (in thousands)	Current expenditures as defined by P.L. 81-874 and P.L. 89-10				
		Thousands of dollars			Average per pupil in ADA	
		Total	From Federal sources	From State and local sources	Total dollars	Percent increase from 1972-73
1	2	3	4	5	6	7
50 States and D.C.	41,725	$47,244,636	$2,654,245	$44,590,392	$1,132	+11.0
Alabama	723	562,499	66,889	495,609	778	+20.8
Alaska	78	150,790	35,593	115,197	1,937	+14.9
Arizona	451	428,686	38,804	389,882	950	+ 9.7
Arkansas	419	296,608	35,094	261,513	709	+11.8
California	4,511	5,003,189	300,959	4,702,230	1,109	+10.3
Colorado	532	570,788	28,003	542,785	1,072	+13.2
Connecticut	617	816,579	22,739	793,840	1,324	+10.9
Delaware	121	159,376	9,956	149,420	1,312	+ 8.6
District of Columbia 1/	126	191,623	61,153	130,288	1,521	+ 6.4
Florida	1,402	1,392,752	78,273	1,314,479	994	+13.4
Georgia	988	804,296	69,450	734,846	814	+ 1.8
Hawaii	161	206,513	17,527	188,986	1,279	+24.7
Idaho	174	141,769	10,127	131,642	816	+13.3
Illinois	2,059	2,613,100	122,164	2,490,936	1,269	+ 7.4
Indiana	1,093	1,063,031	41,723	1,021,308	973	+10.0
Iowa	594	639,011	22,267	616,745	1,076	+ 7.7
Kansas	433	459,310	19,652	439,658	1,061	+12.7
Kentucky	652	466,422	50,600	415,822	715	+10.1
Louisiana	762	698,014	64,747	633,268	915	+ 8.4
Maine	228	202,040	10,157	191,883	885	+ 8.1
Maryland	778	1,023,491	61,696	961,794	1,316	+13.4
Massachusetts	1,188	1,374,656	55,256	1,319,400	1,157	+ 6.0
Michigan	1,985	2,592,956	82,000	2,510,956	1,306	+13.9
Minnesota	827	1,059,631	32,644	1,026,987	1,281	+ 8.1
Mississippi	484	323,083	49,638	273,446	668	+12.3
Missouri	893	873,479	48,918	824,561	978	+11.5
Montana	161	178,442	16,444	161,998	1,109	+15.0
Nebraska	304	319,293	17,018	302,275	1,050	+10.5
Nevada	123	128,537	8,027	120,510	1,043	+10.6
New Hampshire	157	154,342	8,232	146,111	986	+11.9
New Jersey	1,328	2,052,129	70,897	1,981,232	1,545	+12.5
New Mexico	255	233,160	40,905	192,255	914	+11.1
New York	2,979	5,850,514	115,371	5,735,144	1,964	+16.3
North Carolina	1,077	941,682	80,696	860,987	875	+17.6
North Dakota	133	124,570	13,829	110,740	935	+14.5
Ohio	2,162	2,184,749	83,978	2,100,771	1,011	+ 9.7
Oklahoma	559	467,667	49,471	418,196	835	+14.5
Oregon	429	534,123	26,442	507,681	1,244	+10.7
Pennsylvania	2,118	2,726,736	185,613	2,541,122	1,287	+ 7.9
Rhode Island	159	208,159	10,496	197,663	1,306	+16.3
South Carolina	568	458,897	55,089	403,809	807	+13.0
South Dakota	149	132,875	15,227	117,648	889	+ 7.7
Tennessee	818	632,331	38,000	594,331	773	+16.3
Texas	2,513	2,132,989	155,000	1,977,989	849	+ 6.9
Utah	277	235,383	19,224	216,159	850	+10.2
Vermont	100	110,977	3,521	107,456	1,111	+13.6
Virginia	1,002	1,000,873	100,087	900,786	998	+11.4
Washington	731	858,467	55,297	803,170	1,175	+11.2
West Virginia	376	311,555	21,750	289,805	828	+10.3
Wisconsin	887	1,058,648	20,936	1,037,712	1,194	+ 9.6
Wyoming	80	93,848	6,483	87,365	1,172	+ 6.8
Outlying areas:						
American Samoa	8	6,749	1,473	5,275	814	+17.5
Canal Zone	13	16,621	16,621	--	1,243	+ 2.0
Guam	24	31,650	6,697	24,933	1,314	+35.8
Puerto Rico 2/	660	316,554	45,751	270,803	480	+ 2.5
Virgin Islands	21	28,584	4,084	24,500	1,389	+19.8

1/ Revenues from Federal sources for the District of Columbia include 24.1% of the revenues from local sources since that percent of the general revenues of the District of Columbia were reported received from the Federal Government in FY 1974.

2/ Data reported are for the 1972-73 year.

Appendix

Pertinent Portions of OE Form 2350-6 and OE Form 2350-12

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
OFFICE OF EDUCATION
WASHINGTON, D.C. 20202

OMB NO. 81-R0938
APPROVAL EXPIRES: 10/31/76

ELEMENTARY-SECONDARY GENERAL INFORMATION SYSTEM *(ELSEGIS VII)*

PART A-2c. STATE FISCAL REPORT SUMMARY - FOR FISCAL YEAR 1974

DUE DATE: April 1, 1975

DATE PREPARED

NOTE: Report all amounts to the nearest dollar for the school year 1974. Before completing this form, read instructions carefully. Section I of this report summarizes expenditures reported in Part A-2b. Data reported on this part are used to compute ESEA, Title I and other Federal program allotments. This report is due, therefore, in advance of Part A-2b.

STATE *(or territory)*

SUBMIT COMPLETED FORM TO:

Education Division
National Center for Education Statistics
Elementary-Secondary Surveys Branch
400 Maryland Avenue, SW.
Washington, D.C. 20202

PREPARED BY *(name and title)*

TELEPHONE	AREA CODE	NUMBER	EXTENSION

SECTION I - CURRENT EXPENDITURES BY AND ON BEHALF OF LOCAL EDUCATION AGENCIES REGARDLESS OF SOURCE OF FUNDS

	A. EXPENDITURES FOR ESTABLISHING PER PUPIL EXPENDITURE FOR ADMINISTRATION OF PUBLIC LAW 89-10 AND PUBLIC LAW 81-874	BY LOCAL AGENCIES *(a)*	BY STATE AND/OR INTERMEDIATE AGENCIES *(b)*	TOTAL *(c)*
100	1. ADMINISTRATION *(Table 24, line 5)*	$	$	$
200	2. INSTRUCTION *(Table 25, line 18)*			
300	3. ATTENDANCE SERVICES *(Table 26, line A-3)*			
400	4. HEALTH SERVICES *(Table 26, line B-6)*			
500	5. PUPIL TRANSPORTATION SERVICES *(Table 26, line C-13)*			
600	6. OPERATION OF PLANT *(Table 27, line A-6)*			
700	7. MAINTENANCE OF PLANT *(Table 27, line B-11)*			
800	8. FIXED CHARGES *(Table 28, line 6)*			
	9. TOTAL *(sum of lines A-1 through A-8)*	$	$	$
	Other allocable current expenditures *(not included in lines A1 through A8)*			
930 AND 1711	10. NET EXPENDITURES FOR FOOD SERVICES *(Table 26, line D-14)*	$	$	$
1000	11. NET EXPENDITURES FOR STUDENT BODY ACTIVITIES *(Table 26, line E-17)*			
	12. FREE PUBLIC SUMMER SCHOOLS *(not to exceed Table 30, line 3)*			
	13. TOTAL *(sum of lines A9 through A12)*	$	$	$
12 AND 13	14. TUITION AND TRANSPORTATION FEES RECEIVED FROM INDIVIDUALS *(reimbursement for expenditures shown in items reported above)* *(not to exceed Table 19, lines 5b plus 5c)*	$		$
	Expenditures made from Federal funds granted under Public Law 89-10 *(included in above items)*			
	15. ESEA, TITLE I			
	16. ESEA, TITLE II			
	17. ESEA, TITLE III			
	18. TOTAL *(sum of lines A14 through A17)*	$	$	$
	19. CURRENT EXPENDITURES FOR PURPOSES OF PUBLIC LAW 81-874 AND PUBLIC LAW 89-10 *(line A13 minus line A18)*	$	$	$

OE FORM 2350-6, 1/75 PREVIOUS EDITIONS OF THIS FORM ARE OBSOLETE.

SECTION II - ATTENDANCE AND AVERAGE EXPENDITURE PER PUPIL	SUMMER SCHOOL IN FTE	REGULAR DAY SCHOOL	TOTAL
A. AVERAGE DAILY ATTENDANCE THROUGH GRADE 12 OF PUBLIC SCHOOL PUPILS SERVED BY PROGRAMS FOR WHICH EXPENDITURES ARE REPORTED IN SECTION I ON LINE A19			

B. CURRENT EXPENDITURE PER PUPIL IN AVERAGE DAILY ATTENDANCE FOR PURPOSES OF PUBLIC LAW 81-874 AND PUBLIC LAW 89-10

SECTION I, LINE A19 (total)		SECTION II, LINE A (total)		EXPENDITURE PER PUPIL
$	divided by		equals	$

	BY LOCAL AGENCIES	BY STATE AND/OR INTERMEDIATE AGENCIES	TOTAL
C. OTHER CURRENT EXPENDITURES *(not included in Section I, line A13)*	$	$	$
D. EXPENDITURES FOR CURRENT PURPOSES FROM FEDERAL FUNDS OTHER THAN ESEA, TITLES I, II, AND III *(items A15, A16, and A17, Section I)* INCLUDED IN SECTION I, LINE A19	$	$	$

CERTIFICATION. I HEREBY CERTIFY that, to the best of my knowledge and belief, the above data in Sections II and III constitute a full and true report of expenditures for and average daily attendance of students in free public elementary and secondary schools in _____ during the 1973-74 school year as defined for purposes of Public Law 89-10.
NAME OF STATE

TYPE OR PRINT NAME AND TITLE OF AUTHORIZED OFFICIAL	SIGNATURE OF AUTHORIZED OFFICIAL

SPECIAL DEFINITIONS FOR SECTION I

Local Education Agency, means a board of education or other legally constituted local school authority having administrative control and direction of free public education in a county, township, independent, or other school district located within a State. Such term includes any State agency which directly operates and maintains facilities for providing free public education *(within a county, township or other political subdivision of a State)*.

Free Public Education, means education which is provided at public expense, under public supervision and direction, without tuition charge, and which is provided as elementary or secondary school education in the applicable State, **excluding any education provided beyond grade 12.**

Current Expenditures *(Section I, Line A19)*, means expenditures for free public education, including expenditures for administration, instruction, attendance and health services, pupil transportation services, operation and maintenance of plant, fixed charges, and net expenditures to cover deficits for food services and student body activities, but not including expenditures for community services, capital outlay, and debt service, or any expenditures made from funds granted under Titles I, II, or III of the Elementary and Secondary Education Act of 1965 *(Public Law 89-10)*.

Average Daily Attendance. Should be reported in accordance with State law, except that the ADA for education beyond grade 12 and for adult education should be excluded; also, exclude the ADA of pupils for whom tuition payments are received from patrons. Where summer school expenditures are included, Average Daily Attendance *(in full time equivalence)* of pupils involved must be included.

SECTION I – CURRENT EXPENDITURES
(Do not include funds for State or intermediate administration)

Column (a). Report only expenditures by local educational agencies. Where the intermediate or State agency functions as a local educational agency, their expenditures for free public elementary and secondary education are to be included in this column.

Column (b). Report direct State and/or intermediate agency expenditures for operation of free public elementary and secondary schools at the local level, where such expenditures are not recorded in the regular accounts of the local educational agency; e.g., State contributions to employee retirement and textbooks furnished by the State, and therefore have not been reported in Column (a). Do not include expenditures for State institutional schools.

Lines 1 through 9. Only the expenditures for operation of schools through grade 12 should be included. Exclude Outgoing Transfer Accounts, 1400 Series, except for the transfer of funds and pupils to local educational agencies in other States; in such cases, both the money AMOUNT transferred and the ADA should be included for the State of residence and excluded from the ADA and expenditures for the RECEIVING State.

Line 10. Report only net cash expenditures made by the local education agencies from Federal, State, and local tax sources to cover the deficit for food services *(including the special milk program, school lunch and related child feeding programs, but excluding the value of commodities received from the Federal government and income from sales)*. Net expenditures can be obtained by two methods, (1) subtracting income from sales of lunches from gross cash expenditures OR (2) reporting all tax dollars from Federal, State or local sources.

Line 11. Report only expenditures from public **school funds** to cover deficits for student-body activities *(such as interscholastic athletics, entertainments, etc.)* which are not part of the regular instructional program; **exclude expenditures of receipts from the sale of tickets, student activity fees, etc.**

Line 12. Include current expenditures for summer schools only when provided under public supervision and direction at public expense *(without tuition charge)*. If these expenditures are already included in lines 1 through 9, do not enter a dollar figure here; instead insert note "included in lines 1 through 9." If you cannot furnish ADA for summer school, do not report expenditures for summer school.

Line 14. Report tuition and transportation fees received from patrons which are a reimbursement for items of expenditure reported in lines 1 through 9.

Lines 15 through 17. Report expenditures made from Federal funds granted under Title I for the education of children of low income families *(line 15)*; under Title II for school library resources, textbooks, and other instructional materials *(line 16)*; and under Title III for supplementary educational centers and services *(line 17)*. Report only expenditures that have been included in the expenditures reported in lines 1 through 9. If these moneys do not go through the books of local school systems, please report the amount in parenthesis and explain.

SECTION II – ATTENDANCE AND AVERAGE EXPENDITURE PER PUPIL DATA

Line A. Include average daily attendance for summer school pupils if line A12 in Section I is completed or if summer school expenditures are included on lines 1 through 9. Summer school average daily attendance should be adjusted to full-time equivalence of regular day school attendance.

Line B. Self-explanatory.

Line C. Include here any expenditures that are not reported in section I, lines 1 through 13. Enter expenditures for (a) services provided by the school system for the community, such as recreational activities, civic activities, public libraries operated by the school system, child care centers of the school system, welfare activities of the school system, services to nonpublic school pupils, etc. Include expenditures for summer Head Start programs operated as part of the school system's program.

Line D. Pursuant to Part B, Sections 121 through 123 of Public Law 91-230, in order to administer "Special Incentive Grants," it is necessary for the U.S. Office of Education to establish an effort index. To do this, information is needed on the amount of Federal funds *(other than ESEA, Titles I, II, and III)* included in the expenditures reported on line A19, Section I of this report. If actual expenditure data is not available, please report your best estimate of the expenditures that are included.

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
EDUCATION DIVISION
WASHINGTON, D.C. 20202

ELEMENTARY-SECONDARY GENERAL INFORMATION SYSTEM *(ELSEGIS VII)*

PART A-2b, STATE ELEMENTARY AND SECONDARY SCHOOL STATISTICS

FINANCE - 1973-74

FORM APPROVED
OMB NO. 51-R0938

FOR THE YEAR ENDING
June 30, 1974 or
1974

STATE OR OTHER AREA

SUBMIT COMPLETED FORM TO

Education Division
National Center for Education Statistics
Elementary Secondary Survey Branch
400 Maryland Avenue, SW
Washington, D.C. 20202

INSTRUCTIONS AND DEFINITIONS OF TERMS

This report-form is intended to collect basic financial data for public school systems for all levels of government (State, intermediate, and local) involved in providing public educational services. This report-form for the **1973-74 school year** is similar to the one employed in the preceding biennial survey and conforms to items and definitions in the HANDBOOK SERIES OF THE STATE EDUCATIONAL RECORDS AND REPORTS PROJECT. It is essential that the definitions and explanations in the Handbooks be observed (unless otherwise noted) in order that the reports from the various States may be comparable.

Please note that almost all of the tables contain numbers in parentheses adjacent to the data columns for the items. Numbers correspond to item numbers in HANDBOOK II, FINANCIAL ACCOUNTING IN LOCAL AND STATE SCHOOL SYSTEMS, and in several cases to item numbers in HANDBOOK I, THE COMMON CORE OF STATE EDUCATIONAL INFORMATION. The Roman numeral "I" preceding the reference number identifies Handbook I; all other numbers refer to Handbook II. Attention is also called to Handbook II, Revised "CLASSIFICATIONS AND STANDARD TERMINOLOGY FOR LOCAL AND STATE SCHOOL SYSTEMS, 1973," which makes it possible to organize detailed information differently than it is in the original manual. For those States implementing the revised Handbook II, please see the special instructions pertaining to the various revenue and expenditure tables in Part A-2b.

Every effort should be made to furnish figures for all items pertinent to your State. Where exact information is not available for any item, a carefully made estimate is acceptable, provided it is labeled as such ("Est."). Enter a zero (0) where the amount to be reported is zero and "N.App." in any cell which does not apply to your State. If an item is pertinent to your State but data are not available, enter "N. Av." DO NOT LEAVE ANY TABLE OR CELL BLANK.

Report all amounts in dollars. Cents are not to be reported for any item.

Please explain abnormal increases or decreases from the amounts reported in previous years or major changes in organization or procedures which would substantially affect the data reported.

Report data for prekindergarten and kindergarten through grade 12 only. Do NOT report data for (1) Vocational Rehabilitation Programs, (2) Adult Education Programs, and (3) Programs above grade 12.

DUE DATE: April 18, 1975

NAME AND TITLE OF PERSON PREPARING THIS REPORT	TELEPHONE		
	AREA CODE	NUMBER	EXTENSION

TABLE 16

RECEIPTS FROM FEDERAL SOURCES FOR PUBLIC ELEMENTARY AND SECONDARY PROGRAMS OF EDUCATION

(NOTE: Any Federal funds allotted and transferred to intermediate and local education agencies should be reported in columns c and d to assure reporting amounts only once. For some programs, amounts may appear in all columns since PORTIONS FOR ADMINISTRATION AS WELL AS PROGRAM OPERATION ARE TO BE REPORTED.)

PROGRAM SOURCE (a)	AMOUNT (in dollars) REVENUES FOR EXPENDITURE BY: STATE EDUCATION BOARDS AND AGENCIES (b)	INTERMEDIATE EDUCATION AGENCIES (c)	LOCAL EDUCATION AGENCIES (d)	TOTAL (sum of columns (b), (c), and (d)) (e)
1. VOCATIONAL EDUCATION	$	$	$	$
2. FOOD AND NUTRITION PROGRAMS a. CASH SUBSIDY				
b. VALUE OF COMMODITIES				
3. ASSISTANCE TO FEDERALLY AFFECTED AREAS a. CONSTRUCTION OF SCHOOL FACILITIES (P.L. 815)				
b. MAINTENANCE AND OPERATION (P.L. 81-874)				
4. NATIONAL DEFENSE EDUCATION ACT (NDEA)				
5. MANPOWER DEVELOPMENT AND TRAINING (MDTA)				
6. ELEMENTARY AND SECONDARY EDUCATION ACT a. PROGRAMS FOR DISADVANTAGED (Title I)				
b. SCHOOL LIBRARY RESOURCES (Title II)				
c. SUPPLEMENTARY EDUCATION CENTERS (Title III)				
d. OTHER E.S.E.A. FUNDS				
e. TOTAL E.S.E.A. FUNDS (sum of lines 6a through 6d)				
7. ECONOMIC OPPORTUNITY ACT (EOA)				
8. CIVIL RIGHTS ACT				
9. ALL OTHER FEDERAL FUNDS (specify) a.				
b.				
c.				
d.				
e.				
f.				
g. TOTAL OTHER FEDERAL FUNDS (sum of lines 9a through 9f)				
10. TOTAL FEDERAL FUNDS AND VALUES (sum of lines 1 through 5, 6e, 7, 8, and 9g)	$	$	$	$

TABLE 17	RECEIPTS FROM STATE SOURCES FOR PUBLIC ELEMENTARY AND SECONDARY EDUCATION *(NOTE: Any State funds allotted and transferred to intermediate and local education agencies should be reported in columns (c) and (d) to assure reporting amounts only once. For some programs, amounts may appear in all columns since PORTIONS FOR ADMINISTRATION AS WELL AS PROGRAM OPERATION ARE TO BE REPORTED. Report figures for items which are appropriate to the State plan of financing education.)*	STATE OR OTHER AREA

PURPOSE (a)	AMOUNT *(in dollars)* REVENUES FOR EXPENDITURE BY: STATE EDUCATION BOARDS AND AGENCIES (b)	INTERMEDIATE EDUCATION AGENCIES (c)	LOCAL EDUCATION AGENCIES (d)	TOTAL *(sum of columns (b), (c), and (d))* (e)
1. GENERAL AID *(cannot be apportioned by purpose)*	$	$	$	$
2. FOUNDATION AID *(equalization of need)*				
3. CATEGORICAL AID a. PUPIL TRANSPORTATION				
b. VOCATIONAL EDUCATION				
c. SPECIAL EDUCATION				
d. TEXTBOOKS				
e. SCHOOL LUNCH				
f. CONTRIBUTIONS TO RETIREMENT FOR PROFESSIONAL EMPLOYEES				
g. CONTRIBUTIONS TO RETIREMENT FOR ALL OTHER EMPLOYEES				
h. PREPRIMARY EDUCATION				
i. MEDIA CENTERS AND LIBRARIES				
j. OTHER CATEGORICAL AID NOT SEPARATELY REPORTED ABOVE				
4. CAPITAL OUTLAY				
5. DEBT SERVICE				
6. *TOTAL STATE REVENUE RECEIPTS (sum of lines 1 through 5)*	$	$	$	$

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TABLE 18	RECEIPTS AND INCOMING TRANSFERS OF FUNDS TO COUNTY AND OTHER INTERMEDIATE ADMINISTRATIVE UNITS FOR ADMINISTRATION OF PROGRAMS OF ELEMENTARY AND SECONDARY EDUCATION		
	SOURCE OF RECEIPTS AND TRANSFERS	REF.	AMOUNT *(in dollars)*
1.	FROM FEDERAL SOURCES		$
2.	FROM STATE SOURCES	*(I-78)*	
3.	FROM LOCAL OR COUNTY TAXATION AND APPROPRIATIONS	*(I-79)*	
4.	FROM FEES COLLECTED BY INTERMEDIATE SCHOOL DISTRICTS		
5.	FROM PHILANTHROPIC SOURCES AND GIFTS		
6.	FROM OTHER SOURCES	*(I-80)*	
7.	TRANSFERS FROM OTHER ADMINISTRATIVE UNITS FOR SERVICES RENDERED	*(I-82)*	
8.	*TOTAL RECEIPTS AND TRANSFERS (sum of lines 1 through 7)*		$

TABLE 19	REVENUE RECEIPTS OF LOCAL EDUCATION AGENCIES FOR OPERATING PUBLIC ELEMENTARY AND SECONDARY PROGRAMS OF EDUCATION		
	REVENUE RECEIPTS BY SOURCE	REF.	AMOUNT *(in dollars)*
1.	FROM FEDERAL SOURCES	*(30, 30b)*	$
2.	FROM STATE SOURCES	*(30a)*	
3.	FROM INTERMEDIATE DISTRICT SOURCES a. TAXATION AND APPROPRIATIONS	*(I-238)*	
	b. PERMANENT FUNDS AND ENDOWMENTS	*(I-239)*	
	c. OTHER CASH REVENUE RECEIPTS	*(I-240)*	
	d. NONCASH REVENUE RECEIPTS	*(I-241)*	
4.	*TOTAL REVENUE FROM INTERMEDIATE UNITS (sum of lines 3a through 3d)*		$
5.	FROM LOCAL SOURCES a. TAXATION AND APPROPRIATIONS: *(1)* LOCAL SCHOOL AGENCY LEVIES	*(11a)*	
	(2) LOCAL GOVERNMENTS OTHER THAN SCHOOL AGENCIES	*(11b, c)*	
	b. TUITION FROM PATRONS	*(12)*	
	c. TRANSPORTATION FEES FROM PATRONS	*(13)*	
	d. OTHER REVENUE FROM LOCAL SOURCES	*(14)*	
6.	*TOTAL REVENUE FROM LOCAL SOURCES (sum of lines 5a through 5d)*		$
7.	**TOTAL LOCAL EDUCATION AGENCY RECEIPTS** *(sum of lines 1, 2, 4, and 6)*		$
8.	REVENUES RETURNED TO APPROPRIATING AUTHORITY		$

TABLE 20	NONREVENUE RECEIPTS, BALANCES OF, AND TRANSFERS TO LOCAL EDUCATION AGENCIES FOR OPERATION OF PUBLIC ELEMENTARY AND SECONDARY PROGRAMS OF EDUCATION	STATE OR OTHER AREA

NONREVENUE RECEIPTS BY SOURCE, BALANCES, AND TRANSFERS	REF.	AMOUNT *(in dollars)*
A. NONREVENUE RECEIPTS FROM LOCAL AGENCY SOURCES		
1. SALE OF BONDS	(50)	$
2. LOANS - LONG TERM	(60b)	
3. LOANS - SHORT TERM	(60a)	
4. SALE OF SCHOOL REAL PROPERTY	(70a)	
5. SALE OF EQUIPMENT	(70b)	
6. NET INSURANCE RECOVERY	(70c)	
7. ALL OTHER NONREVENUE RECEIPTS NOT SEPARATELY REPORTED ABOVE	(I-263)	
8. *TOTAL LOCAL AGENCY NONREVENUE RECEIPTS (sum of lines 1 through 7)*		$
B. BALANCES FROM THE PRECEDING YEAR		
1. FOR CURRENT OPERATION	(I-266)	
2. FOR CAPITAL OUTLAY	(I-267)	
3. FOR BOND INTEREST AND REDEMPTION	(I-268)	
4. *TOTAL LOCAL AGENCY BALANCES (sum of lines 1 through 3)*		$
C. TRANSFERS FROM OTHER SCHOOL SYSTEMS AND GOVERNMENTAL UNITS		
1. FROM UNITS WITHIN THE STATE	(80)	
2. FROM UNITS IN ANOTHER STATE	(90)	
3. *TOTAL TRANSFERS (sum of lines 1 and 2)*		$

TABLE 21	EXPENDITURES FOR ADMINISTRATION BY THE STATE BOARD OF EDUCATION AND THE STATE BOARD FOR VOCATIONAL EDUCATION

TYPE OF EXPENDITURE	REF.	AMOUNT *(in dollars)*
1. EXPENSES OF BOARD MEMBERS *(travel, per diem, or other compensation)*	(I-23, 43)	$
2. COMPENSATION OF PERSONS EMPLOYED FOR OCCASIONAL CONSULTATIVE AND ADVISORY SERVICES	(I-24, 44)	
3. SALARIES OF EMPLOYEES:		
a. EDUCATIONAL SERVICES AND OTHER PROFESSIONAL EMPLOYEES	(I-25, 45)	
b. SECRETARIAL AND CLERICAL PERSONNEL	(I-26, 46)	
c. PLANT OPERATION AND MAINTENANCE PERSONNEL *(Report data ONLY if plant operation and maintenance personnel are reported on line 1c of table 1)*	(I-27, 47)	
4. TRAVEL FOR MEMBERS OF THE STAFF	(I-28, 48)	
5. FIXED CHARGES *(rent, insurance, retirement, etc.)*	(I-29, 49)	
6. SUPPLIES, MATERIALS, PRINTING, AND OTHER EXPENSES	(I-30, 50)	
7. OTHER EXPENSES FOR ADMINISTRATION	(I-31, 51)	
8. *TOTAL EXPENDITURES FOR ADMINISTRATION (sum of lines 1 through 7)*		$

TABLE 22	EXPENDITURES FOR ADMINISTRATION BY THE STATE DEPARTMENT OF EDUCATION *(NOTE: DO NOT INCLUDE funds which were distributed by the State to local or intermediate education agencies and funds expended by the State as a local education agency for schools operated by the State.)*

TYPE OF EXPENDITURE	REF.	AMOUNT *(In dollars)*
1. SALARIES a. CHIEF STATE SCHOOL OFFICER	*(I-32)*	$
b. DEPARTMENTAL STAFF WHO ADMINISTER DEPARTMENT AND/OR PROVIDE EDUCATIONAL SERVICES TO SCHOOLS ON STATEWIDE BASIS	*(I-33)*	
c. OTHER PERSONNEL WHO HELP TO PROVIDE BOTH DIRECT AND INDIRECT EDUCATIONAL SERVICES TO SCHOOLS ON STATEWIDE BASIS	*(I-34)*	
d. PERSONNEL WHO PROVIDE EDUCATIONAL SERVICES TO SCHOOLS IN SPECIFIC REGIONS OR DISTRICTS OF THE STATE	*(I-35)*	
e. SECRETARIAL AND CLERICAL ASSISTANTS TO DEPARTMENTAL MANAGEMENT AND SERVICE PERSONNEL	*(I-36)*	
f. PLANT OPERATION AND MAINTENANCE PERSONNEL	*(I-37)*	
g. PERSONNEL FOR SUPPLEMENTARY SERVICES *(State library, museum, teacher retirement, teacher placement, etc.)*	*(I-38)*	
h. *TOTAL SALARIES FOR ADMINISTRATION (sum of lines 1a through 1g)*		$
2. TRAVEL FOR MEMBERS OF THE STAFF	*(I-39)*	
3. FIXED CHARGES *(rent, insurance, retirement, etc.)*	*(I-40)*	
4. SUPPLIES, MATERIALS, PRINTING, AND OTHER EXPENSES	*(I-41)*	
5. OTHER EXPENDITURES FOR ADMINISTRATION	*(I-42)*	
6. *TOTAL EXPENDITURES FOR ADMINISTRATION (sum of lines 1h, and 2 through 5)*		$

TABLE 23	EXPENDITURES AND TRANSFERS BY COUNTY OR OTHER INTERMEDIATE ADMINISTRATIVE UNITS FOR ADMINISTRATION OF INTERMEDIATE UNITS *(NOTE: Do not include any expenditures by intermediate agencies for public schools purposes at the local level. Such expenditures should be included with local expenditures in the proper items of tables 24 through 31. The total of such payments should also be added to local revenue receipts from intermediate sources, table 19, line 3d.)*	STATE OR OTHER AREA

TRANSFERS AND EXPENDITURES, BY TYPE	REF.	AMOUNT *(in dollars)*
CURRENT EXPENDITURES		
1. COMPENSATION OF BOARD OF EDUCATION MEMBERS *(salaries, per diem, and travel)*	*(1-83)*	$
2. COMPENSATION FOR OCCASIONAL CONSULTATIVE AND ADVISORY SERVICES	*(1-84)*	
SALARIES		
3. SUPERINTENDENT AND OTHER ADMINISTRATIVE STAFF	*(1-85)*	
4. INSTRUCTIONAL PERSONNEL *(consultants, counselors, psychologists, etc.)*	*(1-86)*	
5. ATTENDANCE PERSONNEL, INCLUDING VISITING TEACHERS	*(1-87)*	
6. HEALTH PERSONNEL	*(1-88)*	
7. SECRETARIAL AND CLERICAL PERSONNEL	*(1-89)*	
8. OTHER EMPLOYED PERSONNEL	*(1-90)*	
9. *TOTAL SALARIES (sum of lines 3 through 8)*		$
10. TRAVEL FOR SUPERINTENDENT AND HIS STAFF	*(1-91)*	$
11. FIXED CHARGES *(rent, insurance, retirement, etc.)*	*(1-92)*	
12. SUPPLIES, MATERIALS, PRINTING, AND OTHER EXPENSES	*(1-94)*	
13. *TOTAL EXPENDITURES FOR ADMINISTRATION (sum of lines 1, 2, and 9 through 12)*		$
14. TRANSFERS TO OTHER INTERMEDIATE UNITS FOR SERVICES RENDERED	*(1-96)*	$

TABLE 25 — CURRENT EXPENDITURES FOR INSTRUCTION IN FULL-TIME PUBLIC ELEMENTARY AND SECONDARY SCHOOLS

(NOTE: The categories of personnel in this table correspond to those used for reporting personnel in Part A-2a of this report. In completing this table, it is essential that the categories of personnel for Parts A-2a and A-2b be identical. Show amounts of gross salaries BEFORE deductions for social security, retirement, etc.)

TYPE OF EXPENDITURE	REF.	AMOUNT (in dollars)		
		BY LOCAL EDUCATION AGENCIES (1)	DIRECT EXPENDITURES, BY STATE AND/OR INTERMEDIATE AGENCIES (2)	TOTAL (sum of columns (1), and (2)) (3)
SALARIES OF INSTRUCTIONAL STAFF				
1. PRINCIPALS *(including assistant principals and administrative deans)*	*(211)*	$	$	$
2. SUPERVISORS OF INSTRUCTION OR CONSULTANTS *(general, subject, school library, and audiovisual)*	*(212)*			
3. CLASSROOM TEACHERS SERVING ELEMENTARY SCHOOLS				
4. CLASSROOM TEACHERS SERVING SECONDARY SCHOOLS				
5. *TOTAL CLASSROOM TEACHERS (sum of lines 3 and 4)*	*(213)*	$	$	$
6. SCHOOL LIBRARIANS	*(214a)*			
7. GUIDANCE AND COUNSELING PERSONNEL	*(214c)*			
8. PSYCHOLOGICAL PERSONNEL *(psychologists and psychometrists)*	*(214d)*			
9. OTHER NONSUPERVISORY PERSONNEL *(audiovisual instructors, television instructors, etc.)*	*(214b,e)*			
10. *TOTAL SALARIES OF INSTRUCTIONAL STAFF (sum of lines 1, 2, 5, and 6 through 9)*		$	$	$

11. CALCULATE AN AVERAGE SALARY FOR THE TOTAL INSTRUCTIONAL STAFF BY DIVIDING COLUMN 3, ITEM 10, TABLE 25, BY THE TOTAL NUMBER OF INSTRUCTIONAL STAFF IN TABLE 5, SECTION C, PART A-2a.

RELATED NCES PUBLICATIONS

OE 74-11701	Education Directory, 1973-74: Public School Systems
76-147	Preprimary Enrollment, October 1974
75-151	Bond Sales for Public School Purposes, 1973-74
76-143	Statistics of Public Elementary and Secondary Day Schools, Fall 1974
75-153	Statistics of State School Systems, 1971-72
76-146	Statistics of local Public School Systems, Pupils and Staff, Fall 1971
75-149	Statistics of Local Public Schools Systems, Finance, 1970-71
74-11420	Statistics of Nonpublic Elementary and Secondary Schools, 1970-71
75-210	Digest of Educational Statistics, 1974
75-209	Projections of Educational Statistics to 1983-84
75-211	Profiles in School Support, 1969-70
75-140	Revenues and Expenditures for Public Elementary and Secondary Education, 1972-73